

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 27TH MARCH 2007 / 6TH CHAITHRA 1929

WP(C).No. 10558 of 2007(F)

PETITIONER:

**M/S.MALABAR ORNAMENTS (P) LTD.,
A.V.K.NAIR ROAD,THALASSERY,REPRESENTED BY ABDUL
JALEEL.R, MANAGING DIRECTOR.**

**BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI.K.M.FIROZ**

RESPONDENTS:

- 1. THE COMMERCIAL TAX OFFICER,IST CIRCLE,
COMMERCIAL TAXES,THALASSERY.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES,KOZHIKODE.**
- 3. THE DEPUTY TAHSILDAR,REVENUE RECOVERY,
THALASSERY.**
- 4. THE DISTRICT COLLECTOR,KANNUR.**

BY SR.GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

**THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD
ON 27/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

W.P.(C) NO. 10558/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE PERMISSION GRANTING LETTER DT.1.12.06.

EXT.P2:- COPY OF THE APPEAL MEMORANDUM DT.31.1.07.

EXT.P3:- COPY OF THE STAY PETITION DT. 31.1.07.

EXT.P4:- COPY OF THE STAY ORDER DT.19.3.07.

/TRUE COPY/

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.10558 OF 2007-F

Judgment

The petitioner challenges Ext.P4 interim order, directing it to pay 50% of the disputed tax. If the contention of the petitioner made relying on Section 8(f) (i) of the KVAT Act is accepted, the assessment order will go. The payment made by the petitioner will be sufficient to meet its tax liability. Since the matter is pending in appeal, I am not expressing any final opinion on the merits of the case. But, I feel that the petitioner is entitled to get absolute stay. Accordingly, it is ordered that if the petitioner furnishes security for the disputed tax within one month from today, further recovery proceedings will be kept in abeyance. The 2nd respondent shall expedite the hearing of Ext.P2 appeal. The petitioner shall co-operate with the said Officer for the disposal of the appeal without seeking unnecessary adjournments.

The Writ Petition is disposed of as above.

27.03.2007

K.BALAKRISHNAN NAIR,JUDGE

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